

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Whitley Co Cons Schools (8665)

Whitley Co Cons Schools (8665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$9,986,564	\$9,784,910	\$9,751,916	\$9,345,109	-2%	-4%
Group Health Insurance (222)	\$2,070,156	\$2,100,795	\$2,237,001	\$2,182,134	1%	-2%
Noncertified Salaries (120)	\$1,419,234	\$1,305,339	\$1,294,392	\$1,258,714	-3%	-3%
Equipment (730)	\$796,485	\$1,045,417	\$749,908	\$952,958	5%	27%
Social Security-Certified Employee Retirement (212)	\$760,210	\$737,870	\$736,710	\$706,877	-2%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$596,033	\$612,195	\$629,512	\$657,889	2%	5%
Pre-2008 object code - temporary salaries (header) (130)	\$313,888	\$262,810	\$302,800	\$306,828	-1%	1%
Operational Supplies (611)	\$260,461	\$278,955	\$232,876	\$260,289	0%	12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$243,329	\$242,576	\$244,700	\$235,329	-1%	-4%
Transfer Tuition to Other School Corporations Within the State (561)	\$90,034	\$94,062	\$119,005	\$181,293	19%	52%
Public Employees Retirement Fund (214)	\$142,882	\$127,957	\$154,080	\$155,000	2%	1%
Other Employee Benefits (241 to 290)	\$149,944	\$140,917	\$121,368	\$115,872	-6%	-5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$134,595	\$128,499	\$121,885	\$102,666	-7%	-16%
Other Purchased Professional and Technical Services (319)	\$4,000	\$4,700	\$95,317	\$100,567	124%	6%
Textbooks (630)	\$117,104	\$444,447	\$384,661	\$95,635	-5%	-75%
Social Security-Noncertified Employee Retirement (211)	\$97,443	\$77,232	\$89,490	\$88,163	-2%	-1%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$121,227	\$128,046	\$151,992	\$87,880	-8%	-42%
Workers Compensation Insurance (225)	\$39,153	\$34,411	\$42,581	\$45,072	4%	6%
Travel (580)	\$30,658	\$45,474	\$26,890	\$37,098	5%	38%
Library Books (640)	\$290	\$4,580	\$24,693	\$26,260	208%	6%
Other Communication Services (533 to 539)	\$24,079	\$25,687	\$7,762	\$26,151	2%	237%
Group Life Insurance (221)	\$15,486	\$15,593	\$14,938	\$14,879	-1%	0%
Periodicals (650)	\$8,566	\$13,285	\$10,950	\$11,122	7%	2%
Dues and Fees (810)	\$9,788	\$3,695	\$11,583	\$4,555	-17%	-61%
Unemployment compensation (230)	\$31,371	\$25,376	\$4,830	\$4,529	-38%	-6%
Telephone (531)	\$1,795	\$3,946	\$5,418	\$3,533	18%	-35%
Other General Supplies (615, 660 to 689)	\$3,075	\$3,725	\$3,613	\$3,164	1%	-12%
Purchased Professional and Technical Instruction Services (311)	\$18,273	\$6,800	\$4,047	\$2,800	-37%	-31%
Postage and Postage Machine Rental (532)	\$392	\$955	\$965	\$745	17%	-23%
Terminal Leave (125)	\$0	\$0	\$685	\$82	N/A	-88%
Severance/Early Retirement Pay (213)	\$31,845	\$0	\$0	\$0	-100%	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$2,185	\$2,985	\$550	\$0	-100%	-100%
Awards (875)	\$230	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$1,963	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$17,522,740	\$17,703,236	\$17,577,117	\$17,013,192	-1%	-3%

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Whitley Co Cons Schools (8665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$1,510,343	\$1,626,732	\$1,717,795	\$1,666,120	2%	-3%
Noncertified Salaries (120)	\$572,907	\$686,258	\$691,480	\$707,105	5%	2%
Group Health Insurance (222)	\$357,993	\$396,431	\$437,183	\$447,806	6%	2%
Operational Supplies (611)	\$144,023	\$171,462	\$134,413	\$167,464	4%	25%
Teacher Retirement Fund, After 7-1-95 (216)	\$104,130	\$128,958	\$139,564	\$137,075	7%	-2%
Other Purchased Professional and Technical Services (319)	\$16,680	\$237,700	\$136,608	\$123,424	65%	-10%
Social Security-Certified Employee Retirement (212)	\$115,502	\$120,302	\$126,798	\$121,864	1%	-4%
Public Employees Retirement Fund (214)	\$63,387	\$77,140	\$80,672	\$90,339	9%	12%
Other Employee Benefits (241 to 290)	\$55,961	\$62,358	\$58,536	\$69,355	6%	18%
Telephone (531)	\$59,250	\$59,281	\$62,605	\$59,495	0%	-5%
Social Security-Noncertified Employee Retirement (211)	\$41,006	\$49,077	\$48,896	\$49,553	5%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$35,536	\$38,836	\$40,272	\$38,698	2%	-4%
Purchased Professional and Technical Statistical Services (317)	\$28,813	\$25,688	\$26,150	\$25,413	-3%	-3%
Postage and Postage Machine Rental (532)	\$24,558	\$10,259	\$19,022	\$23,190	-1%	22%
Travel (580)	\$10,705	\$21,118	\$27,285	\$22,904	21%	-16%
Equipment (730)	\$0	\$70,482	\$3,697	\$16,508	N/A	346%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,747	\$13,296	\$16,020	\$15,757	0%	-2%
Unemployment compensation (230)	\$9,588	\$0	\$0	\$8,907	-2%	N/A
Workers Compensation Insurance (225)	\$6,872	\$6,718	\$8,155	\$8,510	5%	4%
Pre-2008 object code - temporary salaries (header) (130)	\$63,768	\$9,277	\$18,245	\$6,040	-45%	-67%
Dues and Fees (810)	\$5,013	\$2,663	\$4,538	\$5,527	2%	22%
Group Life Insurance (221)	\$3,920	\$3,991	\$4,486	\$4,251	2%	-5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$440	\$822	N/A	87%
Purchased Professional and Technical Pupil Services (313)	\$1,275	\$585	\$225	\$674	-15%	199%
Library Books (640)	\$185	\$204	\$234	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$12,831	\$8,601	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$7,094	\$1,222	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$3,267,086	\$3,828,639	\$3,803,319	\$3,816,799	4%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$3,068,476	\$2,913,526	\$2,943,873	\$3,012,332	0%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,129,669	\$693,964	\$683,631	\$704,657	-11%	3%
Light and Power - Other than Heating and Cooling (625)	\$598,427	\$598,124	\$582,882	\$605,473	0%	4%
Food Purchases (614)	\$541,682	\$597,179	\$610,883	\$552,532	0%	-10%

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Whitley Co Cons Schools (8665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Vehicles (731)	\$0	\$343,094	\$339,698	\$428,646	N/A	26%
Group Health Insurance (222)	\$319,997	\$366,582	\$370,678	\$398,987	6%	8%
Public Employees Retirement Fund (214)	\$311,192	\$329,033	\$339,459	\$371,307	5%	9%
Gasoline and Lubricants (613)	\$260,624	\$308,815	\$296,888	\$294,744	3%	-1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$230,647	\$250,250	\$259,966	\$259,149	3%	0%
Social Security-Noncertified Employee Retirement (211)	\$234,144	\$234,801	\$220,945	\$226,539	-1%	3%
Heating and Cooling for Buildings - Gas (622)	\$175,842	\$132,799	\$145,378	\$225,088	6%	55%
Operational Supplies (611)	\$119,744	\$132,762	\$128,652	\$155,535	7%	21%
Utility Services Water and Sewage (411)	\$149,070	\$154,202	\$160,351	\$152,272	1%	-5%
Certified Salaries (110)	\$137,759	\$127,000	\$127,000	\$137,604	0%	8%
Workers Compensation Insurance (225)	\$105,714	\$89,310	\$94,455	\$104,745	0%	11%
Terminal Leave (125)	\$0	\$0	\$10,435	\$47,642	N/A	357%
Travel (580)	\$24,893	\$44,094	\$42,078	\$44,010	15%	5%
Board Members Compensation (115)	\$41,520	\$34,000	\$35,220	\$34,520	-5%	-2%
Equipment (730)	\$7,173	\$6,578	\$14,891	\$33,563	47%	125%
Dues and Fees (810)	\$18,872	\$19,579	\$18,571	\$19,371	1%	4%
Overtime Salaries (140)	\$15,992	\$17,396	\$19,720	\$17,649	2%	-11%
Pre-2008 object code - temporary salaries (header) (130)	\$14,598	\$59,108	\$28,586	\$17,299	4%	-39%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$17,176	\$17,630	\$15,760	\$16,377	-1%	4%
Utility Services Removal of Refuse and Garbage (412)	\$36,120	\$13,874	\$13,824	\$13,824	-21%	0%
Tires and Repairs (612)	\$17,537	\$17,838	\$13,750	\$11,934	-9%	-13%
Other Communication Services (533 to 539)	\$11,391	\$10,633	\$11,011	\$11,482	0%	4%
Social Security-Certified Employee Retirement (212)	\$9,851	\$8,814	\$9,037	\$10,181	1%	13%
Other Purchased Professional and Technical Services (319)	\$8,225	\$384	\$0	\$6,045	-7%	N/A
Advertising (540)	\$2,545	\$3,770	\$4,284	\$6,039	24%	41%
Other Purchased Services (593)	\$12,172	\$7,903	\$4,205	\$5,806	-17%	38%
Other Employee Benefits (241 to 290)	\$5,000	\$5,000	\$5,000	\$5,000	0%	0%
Purchased Professional and Technical Board of Education Services (318)	\$17,488	\$18,279	\$7,246	\$4,479	-29%	-38%
Group Life Insurance (221)	\$4,719	\$4,498	\$4,407	\$4,453	-1%	1%
Postage and Postage Machine Rental (532)	\$6,029	\$406	\$433	\$4,209	-9%	> 500%
Other purchased property services (490 to 499)	\$4,428	\$4,514	\$4,548	\$4,029	-2%	-11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,993	\$3,810	\$3,810	\$3,810	-1%	0%
Purchased Services; Student Transportation Services (510)	\$2,562	\$2,035	\$1,460	\$2,748	2%	88%
Telephone (531)	\$2,915	\$2,771	\$3,199	\$2,180	-7%	-32%
Official Bond Premiums (525)	\$1,675	\$1,975	\$1,975	\$1,925	4%	-3%
Textbooks (630)	\$2,694	\$4,415	\$2,357	\$1,835	-9%	-22%

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Awards (875)	\$10,000	\$0	\$0	\$1,643	-36%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$490	\$1	\$0	\$1,111	23%	N/A
Miscellaneous Objects (876 to 899)	\$1,015	\$459	\$1,129	\$1,026	0%	-9%
Bank Service Charges (871)	\$3,813	\$7,441	\$4,686	\$535	-39%	-89%
Purchased Property Services; Rentals (440)	\$680	\$0	\$0	\$118	-35%	N/A
Periodicals (650)	\$380	\$231	\$134	\$49	-40%	-63%
Severance/Early Retirement Pay (213)	\$8,381	\$12,341	\$4,915	\$0	-100%	-100%
Unemployment compensation (230)	\$15,803	\$8,827	\$4,510	-\$3,397	N/A	-175%
Overhead and Operational Total	\$7,713,116	\$7,610,046	\$7,595,917	\$7,961,108	1%	5%
Nonoperational						
Redemption of Principal (831)	\$2,669,000	\$2,983,000	\$3,375,228	\$3,655,907	8%	8%
Interest on Bonds or Notes (832)	\$1,754,125	\$1,657,605	\$1,569,038	\$1,515,148	-4%	-3%
Purchased Property Services; Construction Services (450)	\$977,569	\$795,905	\$1,165,502	\$557,013	-13%	-52%
Equipment (730)	\$203,080	\$249,433	\$171,434	\$215,011	1%	25%
Noncertified Salaries (120)	\$200,393	\$203,054	\$208,744	\$204,648	1%	-2%
Certified Salaries (110)	\$159,760	\$163,991	\$154,260	\$147,300	-2%	-5%
Other Purchased Professional and Technical Services (319)	\$59,114	\$30,635	\$25,969	\$77,924	7%	200%
Operational Supplies (611)	\$41,121	\$43,098	\$53,461	\$41,998	1%	-21%
Purchased Property Services; Rentals (440)	\$16,167	\$18,000	\$11,756	\$15,907	0%	35%
Social Security-Noncertified Employee Retirement (211)	\$15,095	\$15,285	\$15,705	\$15,435	1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,892	\$13,613	\$12,984	\$12,407	-1%	-4%
Social Security-Certified Employee Retirement (212)	\$12,222	\$12,546	\$11,801	\$11,268	-2%	-5%
Group Health Insurance (222)	\$12,362	\$13,063	\$13,873	\$10,866	-3%	-22%
Public Employees Retirement Fund (214)	\$6,502	\$7,025	\$7,548	\$8,209	6%	9%
Gasoline and Lubricants (613)	\$2,696	\$4,526	\$3,707	\$3,151	4%	-15%
Workers Compensation Insurance (225)	\$1,785	\$2,001	\$2,154	\$2,444	8%	13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,436	\$1,481	\$1,471	\$1,440	0%	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,563	\$1,646	\$1,370	\$1,191	-7%	-13%
Bank Service Charges (871)	\$0	\$0	\$0	\$1,000	N/A	N/A
Unemployment compensation (230)	-\$469	\$458	\$0	\$912	N/A	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$762	\$922	\$719	\$711	-2%	-1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$849	\$715	\$681	\$671	-6%	-1%
Group Life Insurance (221)	\$69	\$66	\$66	\$66	-1%	0%
Awards (875)	\$0	\$700	\$2,300	\$0	N/A	-100%
Travel (580)	\$524	\$749	\$0	\$0	-100%	N/A

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Whitley Co Cons Schools (8665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Nonoperational Total	\$6,148,615	\$6,219,516	\$6,809,772	\$6,500,628	1%	-5%
Grand Total	\$34,651,558	\$35,361,437	\$35,786,126	\$35,291,727	0%	-1%